

**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

**NOTIFICATION**

**No. 08/2025 -State Tax (Rate)**

**Dated Shillong, the 16<sup>th</sup> January, 2025**

**No. ERTS (T) 3/2025/60** - In exercise of the powers conferred by sub-section (5) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. ERTS(T) 65/2017/17, dated 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 5<sup>th</sup> July, 2017, namely:-

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-  
“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number No. ERTS (T) 65/2017/11, dated 29<sup>th</sup> June, 2017.”.
2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

*Sd/-*  
*(S. C. Sadhu, IAS)*  
*Secretary to the Government of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

**Memo No. ERTS(T) 3/2025/60-A**

**Dated Shillong, the 16<sup>th</sup> January, 2025**

**Copy to:-**

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.

13. All Administrative Departments.
14. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 20 spare copies.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

*Joint Secretary to the Govt. of Meghalaya*  
*Excise, Registration, Taxation & Stamps Department*

Note: - The principal notification No.ERTS(T) 65/2017/17, dated 29<sup>th</sup> June,2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 104, dated the 5<sup>th</sup> July, 2017 and was last amended by notification number 16/2023-State Tax (Rate), published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 259, dated the 21<sup>st</sup> November, 2023.